

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS TAXES CORPORATION

## REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year \_\_\_\_\_ or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Please provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.****STEP 1**  
**Print**  
**or Type**

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER  
OR DEPARTMENT IDENTIFICATION NUMBER

NUMBER &amp; STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE AND ZIP CODE

**STEP 2**  
**Figure**  
**Your**  
**Taxes****1 GROSS BUSINESS PROFITS**

- (a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.) ..... 1(a)
- (b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted .. 1(b)
- (c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] ..... 1(c)

**2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME** (From Page 2, Section 1, Line 1) . 2**3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** Line 1(c) adjusted by Line 2 ..... 3**4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

- (a) As originally filed or previously adjusted ..... 4(a)
- (b) Adjustments to additions from Page 2, Section 2, Line 2 ..... 4(b)
- (c) Adjustments to deductions from Page 2, Section 3, Line 3 ..... 4(c)
- (d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)] ..... 4(d)

**5 ADJUSTED GROSS BUSINESS PROFITS** [Line 3 adjusted by Line 4(d)] ..... 5**6 NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-80 ..... 6**7 NH TAXABLE BUSINESS PROFITS** (Line 5 x Line 6. If negative enter zero) ..... 7**8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS** ..... 8  
(Line 7 x tax rate. See DP-87 instructions)**STEP 3**  
**Figure**  
**Your**  
**Credits****9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted** ..... 9**10 Subtotal** (Line 8 minus Line 9) ..... 10**11 NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted** (Form BET Line 4) ... 11**12 Internal Revenue Service adjustments to TEVTB** (attach revised BET and/or BET 80) ..... 12**13 NH TEVTB as adjusted by IRS adjustments** (Line 11 adjusted by Line 12) ..... 13**14 NH Business Enterprise Tax as adjusted by IRS adjustments** (Line 13 X tax rate, see DP-87 instructions) ... 14**15 NH Business Enterprise Tax Credit to be applied against BPT** (Enter the lesser of Line 10 or Line 14) . 15**16 NH Business Profits Tax Net of Statutory Credits as adjusted** (Line 10 minus Line 15) ..... 16**17 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted** ..... 17**18 Balance of tax due** (Line 16 adjusted by Line 17) ..... 18**19 Interest due** (see DP-87 instructions) ..... 19**20 Balance due** (Line 18 plus Line 19) ..... **PAY THIS AMOUNT →** 20**21 Refund due** (Line 17 minus Line 16) ..... 21

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

FOR DRA USE ONLY

**X**

SIGNATURE (IN INK) OF TAXPAYER

DATE

**X**

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME &amp; TITLE

PRINT PREPARER'S NAME &amp; IDENTIFICATION NUMBER

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

NH DRA  
MAIL AUDIT DIVISION  
TO: PO BOX 457  
CONCORD, NH 03302-0457

**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

Page 2

**SECTION 1 IRS ADJUSTMENTS TO INCOME**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 ..... 1

**SECTION 2 IRS ADJUSTMENTS TO ADDITIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b) ..... 2

**SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

	NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A					
B					
C					
D					
E		Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c) ..... 3